Dean's Directive No. 7/2026

Title:	**Submission of Documents for Year-End Accounting and Inventory Checks at the Faculty of Humanities of Charles University for 2026**
To implement:	Financial Management Rules of Charles University; Rules for the Administration of Property of Charles University
Date of effect:	**23 October 2026**
Appendices:	Appendix No. 1: Instructions for Inventory Checks for 2026
	Appendix No. 2: Instructions for the Physical Inventory Count of Assets for 2026
	Form 1: Appointment of the Central Inventory Committee at the Faculty of Humanities of Charles University for 2026 *(only in Czech)*
	Form 2: Appointment of an Inventory Subcommittee for the Inventory Check of Tangible Fixed Assets, Intangible Fixed Assets, Low-Value Fixed Assets and Similar Assets Recorded in a Separate Register at the Faculty of Humanities of Charles University for 2026 *(only in Czech)*
	Form 3: Appointment of an Inventory Subcommittee for the Inventory Check of Receivables (Trade Payables, Bank Loans, Cash on Hand, etc.) at the Faculty of Humanities of Charles University for 2026 *(only in Czech)*

Submission of Documents for Year-End Accounting and Inventory Checks at the Faculty of Humanities of Charles University for 2026

Article 1: Introductory provisions

In view of the approaching year-end and the obligation to record all accounting transactions relating to 2026, I hereby issue this binding schedule of deadlines for the submission of documents for processing. Inventory checks shall be carried out in accordance with this Dean's Directive on ongoing inventory checks and the relevant implementing instructions. The results of ongoing inventory checks shall be taken into account in the regular inventory check of assets.

Article 2: Schedule of Deadlines

1. **Invoices received:**
   a. Supplier invoices, including those involving payments abroad, shall be submitted to the Finance Office by **11 December 2026** so that payment orders can be sent to the financial institution;
   b. For pro forma invoices or advance invoices already paid, the corresponding tax invoices shall be obtained from suppliers by **11 December 2026**.
2. **Invoices issued:**
   a. External invoices shall be submitted to the Finance Office by **11 December 2026**;
   b. Internal invoices shall be submitted to the Finance Office by **11 December 2026**;
   c. **Advance invoices may be issued only if final settlement will be completed by 31 December 2026.**
3. **Cash Office** – minor cash expenses shall be processed **by 11 December 2026.**
4. **Scholarships:**
   a. Documents for the payment of research scholarships shall be submitted to the relevant offices by **11 November 2026**;
   b. Documents for the payment of scholarships from the Scholarship Fund shall be submitted to the relevant office by **10 December 2026**.

5. **Documents for the Payroll Office, namely documents for processing:**
   a. Documents for the processing of holiday pay shall be submitted by **15 December 2026**;
   b. Documents for the payment of bonuses and basic details of any newly recruited employees shall also be submitted by **15 December 2026**.
6. **Statements of remuneration payable under agreements to perform work (DPČ) and agreements to complete a job (DPP) shall be submitted to Human Resources by 15 December 2026.**

7. Operating advances and advances for foreign business travel shall be settled by **4 December 2026**. No advances shall be paid in December 2026.

8. Travel expense claims, including those for foreign business travel, shall be settled with Business Travel Administration (Room No. 0.24) by **30 November 2026**.

9. Project budget funds – accounting documents relating to projects shall be submitted to the Finance Office no later than:
   a. GA UK and SVV – **24 November 2026**;
   b. GA ČR – **1 December 2026**;
   c. TA ČR – **1 December 2026**;
   d. AZV – **1 December 2026**;
   e. CŽV, U3V – **1 December 2026**;
   f. RUV – **1 December 2026**;
   g. PPSŘ – **1 December 2026**;
   h. UNCE – **1 December 2026**;
   i. SSP – **1 December 2026**;
   j. NAKI – **1 December 2026**;
   k. Cooperatio – **1 December 2026**;
   l. OP JAK – **1 December 2026**;
   m. Erasmus+ – **1 December 2026**;
   n. Other projects – **1 December 2026**.
10. Inventory checks shall be carried out in accordance with Appendix No. 1 to this Directive, which sets out the schedule, the scope of the inventory checks, the documentation procedures, the requirements for inventory lists, the method for evaluating inventory discrepancies, the audit trail rules and the responsibilities of the individual inventory committees.

11. **The following shall be responsible for completing the tasks and meeting the deadlines set out in this Directive:**
    a. The Bursar;
    b. The Vice-Dean for Research and Creative Activities;
    c. The Vice-Dean for Development and Project Management;
    d. The Vice-Deans responsible for study affairs;
    e. The heads of departments and other units;
    f. The chairs of the Central Inventory Committee and the Inventory Subcommittees.
12. Managerial staff shall be responsible for reviewing the results of inventory checks, adopting corrective measures and monitoring their implementation.

Article 3: Final provisions

1. The following form an integral part of this Directive:
   a. Appendix No. 1: Instructions for Inventory Checks for 2026;
   b. Appendix No. 2: Instructions for the Physical Inventory Count of Assets for 2026;
   c. Form 1: Appointment of the Central Inventory Committee at the Faculty of Humanities of Charles University for 2026;
   d. Form 2: Appointment of an Inventory Subcommittee for the Inventory Check of Tangible Fixed Assets, Intangible Fixed Assets, Low-Value Fixed Assets and Similar Assets Recorded in a Separate Register at the Faculty of Humanities of Charles University for 2026;
   e. Form 3: Appointment of an Inventory Subcommittee for the Inventory Check of Receivables (Trade Payables, Bank Loans, Cash on Hand, etc.) at the Faculty of Humanities of Charles University for 2026.
2. This Directive enters into force on the date of signature.
3. This Directive becomes effective on 23 October 2026.

In Prague on 23 October 2026

doc. Věra Sokolová, M.A., Ph.D.
Dean